

**RC-6-W Cigarette Revenue Return Worksheet****Read this information first**

Form RC-6-W must be used to report old and multiple tax rates on cigarettes or cigarette tax stamps that are purchased, sold, transferred, or returned. For additional instructions, see Form RC-6, Cigarette Revenue Return..

After you complete Form RC-6-W, make a photocopy for your records and attach the original to Form RC-6.

Step 1: Identify your business

Name: _____ Illinois Business Tax number (IBT no.): _____

Address: _____ Account no.: _____
Number and street

City _____ State _____ ZIP _____ Tax period: _____
Month Year

Step 2: Report your cigarette stamp information by mill rate**1** Number of cigarettes purchased with Illinois tax stamps affixed

a at the rate of 29 mills. **a** _____, _____, _____, _____

b at the rate of 49 mills. **b** _____, _____, _____, _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 9c). **1** _____, _____, _____, _____

2 Number of cigarettes with Illinois tax stamps affixed that you returned to manufacturers

a at the rate of 29 mills. **a** _____, _____, _____, _____

b at the rate of 49 mills. **b** _____, _____, _____, _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 11). **2** _____, _____, _____, _____

3 Number of cigarettes you sold that were subject to tax

a at the rate of 29 mills. **a** _____, _____, _____, _____

b at the rate of 49 mills. **b** _____, _____, _____, _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 18). **3** _____, _____, _____, _____

4 Figure the amount of the tax on the cigarettes you sold

a Multiply Line 3a by .029. **a** \$ _____

b Multiply Line 3b by .049. **b** \$ _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 19). **4** \$ _____

5 Write the value of Illinois tax stamps on hand at the beginning of the month

a at the rate of 29 mills. **a** \$ _____

b at the rate of 49 mills. **b** \$ _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 20). **5** \$ _____

6 Value of the unaffixed Illinois tax stamps transferred to you by another licensed distributor

a at the rate of 29 mills. **a** \$ _____

b at the rate of 49 mills. **b** \$ _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 21). **6** \$ _____

7 Value of the Illinois tax stamps affixed to packages you purchased

a at the rate of 29 mills. **a** \$ _____

b at the rate of 49 mills. **b** \$ _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 23). **7** \$ _____

8 Value of the unaffixed Illinois tax stamps you transferred to another licensed distributor

a at the rate of 29 mills. **a** \$ _____

b at the rate of 49 mills. **b** \$ _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 25). **8** \$ _____

9 Value of all Illinois tax stamps affixed that you had on hand at the end of the month

a at the rate of 29 mills. **a** \$ _____

b at the rate of 49 mills. **b** \$ _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 29). **9** \$ _____

10 Value of all unaffixed Illinois tax stamps that you had on hand at the end of the month

a at the rate of 29 mills. **a** \$ _____

b at the rate of 49 mills. **b** \$ _____

Add Lines a and b for a total of both rates (write here and on Form RC-6, Line 30). **10** \$ _____

Step 3: List the number of cigarettes in your inventory - Do **not** include cigarettes you returned for credit.

11 Number of cigarettes without Illinois stamps affixed as reported on Schedule CF, Part 2a. **11** _____

12 Figure the total number of cigarettes with Illinois stamps affixed to original packages at the rate of 29 mills.

A		B		C	
Cigarettes in packages		Number of packages		Number of cigarettes	
10	X	_____	=	_____	
20	X	_____	=	_____	
25	X	_____	=	_____	

Add all totals in Column C. This is the number of cigarettes in your inventory **12** _____

13 Total number of cigarettes with Illinois stamps affixed as reported on Schedule CF, Part 2b. **13** _____

14 **Add Lines 11, 12, and 13.** Write this amount here and on Form RC-6, Line 17. **14** _____

Step 4: List your inventory of stamps

15 Illinois tax stamps at the rate of 29 mills that are affixed to packages - Do **not** include the affixed stamps on packages you returned to the manufacturer.

A		B		C	
Stamp value		Number of tax stamps		Gross amount	
.29	X	_____	= \$	_____	
.58	X	_____	= \$	_____	
.725	X	_____	= \$	_____	

Add all totals in Column C. This is the value of your affixed stamps. **15** \$ _____

16 Total gross amount of Illinois stamps affixed as reported on Schedule CF, Line 3a. **16** \$ _____

17 **Add Lines 15 and 16.** Write this amount here and on Form RC-6, Line 29. **17** \$ _____

18 Illinois tax stamps at the rate of 29 mills that are not affixed to original packages - Do **not** include the tax stamps you returned to us.

A		B		C	
Stamp value		Number of tax stamps		Gross amount	
.29	X	_____	= \$	_____	
.58	X	_____	= \$	_____	
.725	X	_____	= \$	_____	

Add all totals in Column C. This is the value of your unaffixed stamps. **18** \$ _____

19 Total gross amount of Illinois unaffixed tax stamps as reported on Schedule CF, Line 3b. **19** \$ _____

20 **Add Lines 18 and 19.** Write this amount here and on Form RC-6, Line 30. **20** \$ _____

21 Number of Illinois stamps (at the rate of 29 mills) returned during this reporting period to the Illinois Department of Revenue for credit and/or attached to original packages returned to the manufacturer.

Dept. Use	A Manufacturer Code	B Number of stamps	C Value	D Gross amount
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____

Add all totals in Column D. **21** \$ _____

22 Total gross amount of Illinois tax stamps returned as reported on Schedule CF, Line 3c. **22** \$ _____

23 **Add Lines 21 and 22.** Write this amount here and on RC-6, Line 26. **23** \$ _____